

FILE



Public Utilities Commission

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January 16, 2014

Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

PUCO

2014 JAN 16 AM 11:50

RECEIVED-DOCKETING DIV

RE: *In the Matter of the Regulation of the Purchased Gas Adjustment Clauses and Regulation of the Uncollectible Expense Riders of Northeast Ohio Natural Gas Corp. and Orwell Natural Gas Company, the Commission issued its January 8, 2014 Entry on Rehearing in Case No. 12-209-GA-GCR, Case No. 12-212-GA-GCR, Case No. 12-309-GA-UEX, Case No. 12-312-GA-UEX*

Enclosed are Staff's re-calculations of Northeast and Orwell's Gas Cost Recovery rates according to the Commission Entry on Rehearing for the case numbers referenced above. The re-calculations reflect the removal of all premiums associated with John D. Oil and Gas Marketing processing fees and adjusted the audit periods as prescribed in the Opinion and Order.

Respectfully submitted,

Jodi Bair
Director, Utilities Department
Public Utilities Commission of Ohio
cc. Parties of Record

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Northeast Ohio Natural Gas Corporation

12-209-GA-GCR

Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Sep-09</u>	<u>Oct-09</u>	<u>Nov-09</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$301,714	\$564,740	\$717,812		
End:	Jur. Sales MCF	42,288	60,945	125,387		
Nov-09	Total Sales MCF	42,288	60,945	125,387		
	Book Cost \$/ MCF	\$7.1348	\$9.2664	\$5.7248		
	EGC\$/MCF	\$6.8994	\$7.1507	\$7.5469		
	Diff. \$/MCF	\$0.2354	\$2.1157	(\$1.8221)		
	Cost Diff. \$	\$9,955	\$128,942	(\$228,468)	(\$89,572)	
	<u>Per Company</u>					
	Supply Cost \$	\$75,959	\$251,762	\$680,256		
	Jur. Sales MCF	42,754	61,731	127,552		
	Total Sales MCF	42,754	61,731	127,552		
	Book Cost \$/ MCF	\$1.7767	\$4.0784	\$5.3332		
	EGC\$/MCF	\$6.8994	\$7.1507	\$7.5469		
	Diff. \$/MCF	(\$5.1227)	(\$3.0723)	(\$2.2137)		
	Cost Diff. \$	(\$219,015)	(\$189,656)	(\$282,361)	(\$691,032)	\$601,460
	<u>Per Staff</u>	<u>Dec-09</u>	<u>Jan-10</u>	<u>Feb-10</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$1,322,285	\$1,757,758	\$1,625,396		
End:	Jur. Sales MCF	184,727	356,016	327,933		
Feb-10	Total Sales MCF	184,727	356,016	327,933		
	Book Cost \$/ MCF	\$7.1580	\$4.9373	\$4.9565		
	EGC\$/MCF	\$7.0157	\$7.7574	\$7.3267		
	Diff. \$/MCF	\$0.1423	(\$2.8201)	(\$2.3702)		
	Cost Diff. \$	\$26,287	(\$1,004,002)	(\$777,266)	(\$1,754,981)	
	<u>Per Company</u>					
	Supply Cost \$	\$1,424,692	\$2,111,650	\$1,950,510		
	Jur. Sales MCF	187,122	362,221	333,197		
	Total Sales MCF	187,122	362,221	333,197		
	Book Cost \$/ MCF	\$7.6137	\$5.8297	\$5.8539		
	EGC\$/MCF	\$7.0157	\$7.7574	\$7.3267		
	Diff. \$/MCF	\$0.5980	(\$1.9277)	(\$1.4728)		
	Cost Diff. \$	\$111,899	(\$698,253)	(\$490,732)	(\$1,077,086)	(\$677,895)

Northeast Ohio Natural Gas Corporation

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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

Quarter	<u>Per Staff</u>	<u>Mar-10</u>	<u>Apr-10</u>	<u>May-10</u>	<u>AA</u>	<u>Difference</u>
End: May-10	Supply Cost \$	\$1,277,554	\$892,707	\$819,014		
	Jur. Sales MCF	278,732	159,703	88,761		
	Total Sales MCF	278,732	159,703	88,761		
	Book Cost \$/ MCF	\$4.5834	\$5.5898	\$9.2272		
	EGC\$/MCF	\$7.7974	\$6.9757	\$8.6155		
	Diff. \$/MCF	(\$3.2140)	(\$1.3859)	\$0.6117		
	Cost Diff. \$	(\$895,845)	(\$221,332)	\$54,295	(\$1,062,882)	
	<u>Per Company</u>					
	Supply Cost \$	\$1,475,597	\$450,722	\$776,985		
	Jur. Sales MCF	178,619	112,764	54,641		
	Total Sales MCF	178,619	112,764	54,641		
	Book Cost \$/ MCF	\$8.2611	\$3.9970	\$14.2198		
	EGC\$/MCF	\$7.7974	\$6.9757	\$8.6155		
	Diff. \$/MCF	\$0.4637	(\$2.9787)	\$5.6043		
	Cost Diff. \$	\$82,826	(\$335,891)	\$306,226	\$53,161	(\$1,116,043)
Aug-10	<u>Per Staff</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>AA</u>	<u>Difference</u>
	Supply Cost \$	\$501,849	\$381,220	\$373,838		
	Jur. Sales MCF	53,971	46,271	45,642		
	Total Sales MCF	53,971	46,271	45,642		
	Book Cost \$/ MCF	\$9.2986	\$8.2389	\$8.1907		
	EGC\$/MCF	\$8.3681	\$8.5548	\$8.5616		
	Diff. \$/MCF	\$0.9305	(\$0.3159)	(\$0.3709)		
	Cost Diff. \$	\$50,220	(\$14,617)	(\$16,928)	\$18,674	
	<u>Per Company</u>					
	Supply Cost \$	\$823,820	\$477,134	\$392,344		
	Jur. Sales MCF	53,971	46,271	45,652		
	Total Sales MCF	53,971	46,271	45,652		
	Book Cost \$/ MCF	\$15.2642	\$10.3118	\$8.5943		
	EGC\$/MCF	\$8.3681	\$8.5548	\$8.5616		
	Diff. \$/MCF	\$6.8961	\$1.7570	\$0.0327		
	Cost Diff. \$	\$372,187	\$81,297	\$1,493	\$454,977	(\$436,303)

Northeast Ohio Natural Gas Corporation
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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Nov-10</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$282,284	\$592,036	\$936,547		
End:	Jur. Sales MCF	44,829	64,928	127,775		
Nov-10	Total Sales MCF	44,829	64,928	127,775		
	Book Cost \$/ MCF	\$6.2969	\$9.1183	\$7.3297		
	EGC\$/MCF	\$8.4223	\$8.2358	\$8.2995		
	Diff. \$/MCF	(\$2.1254)	\$0.8825	(\$0.9698)		
	Cost Diff. \$	(\$95,279)	\$57,299	(\$123,916)	(\$161,896)	
	<u>Per Company</u>					
	Supply Cost \$	\$412,630	\$655,014	\$1,019,326		
	Jur. Sales MCF	44,829	64,928	127,775		
	Total Sales MCF	44,829	64,928	127,775		
	Book Cost \$/ MCF	\$9.2046	\$10.0883	\$7.9775		
	EGC\$/MCF	\$8.4223	\$8.2358	\$8.2995		
	Diff. \$/MCF	\$0.7823	\$1.8525	(\$0.3220)		
	Cost Diff. \$	\$35,070	\$120,280	(\$41,144)	\$114,206	(\$276,102)
	<u>Per Staff</u>	<u>Dec-10</u>	<u>Jan-11</u>	<u>Feb-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$2,082,465	\$2,176,151	\$1,747,588		
End:	Jur. Sales MCF	222,054	371,870	371,102		
Feb-11	Total Sales MCF	222,054	371,870	371,102		
	Book Cost \$/ MCF	\$9.3782	\$5.8519	\$4.7092		
	EGC\$/MCF	\$7.0110	\$6.6994	\$6.8375		
	Diff. \$/MCF	\$2.3672	(\$0.8475)	(\$2.1283)		
	Cost Diff. \$	\$525,646	(\$315,160)	(\$789,816)	(\$579,330)	
	<u>Per Company</u>					
	Supply Cost \$	\$2,204,311	\$2,252,711	\$1,714,798		
	Jur. Sales MCF	222,054	371,870	371,102		
	Total Sales MCF	222,054	371,870	371,102		
	Book Cost \$/ MCF	\$9.9269	\$6.0578	\$4.6208		
	EGC\$/MCF	\$7.0110	\$6.6994	\$6.8375		
	Diff. \$/MCF	\$2.9159	(\$0.6416)	(\$2.2167)		
	Cost Diff. \$	\$647,488	(\$238,592)	(\$822,621)	(\$413,725)	(\$165,605)

Northeast Ohio Natural Gas Corporation
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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Mar-11</u>	<u>Apr-11</u>	<u>May-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$1,268,218	\$779,498	\$539,937		
End:	Jur. Sales MCF	263,991	219,214	114,707		
May-11	Total Sales MCF	263,991	219,214	114,707		
	Book Cost \$/ MCF	\$4.8040	\$3.5559	\$4.7071		
	EGC\$/MCF	\$7.4469	\$7.2466	\$6.8410		
	Diff. \$/MCF	(\$2.6429)	(\$3.6907)	(\$2.1339)		
	Cost Diff. \$	(\$697,702)	(\$809,053)	(\$244,773)	(\$1,751,528)	
	<u>Per Company</u>					
	Supply Cost \$	\$1,249,782	\$814,662	\$564,317		
	Jur. Sales MCF	263,991	219,214	114,707		
	Total Sales MCF	263,991	219,214	114,707		
	Book Cost \$/ MCF	\$4.7342	\$3.7163	\$4.9196		
	EGC\$/MCF	\$7.4469	\$7.2466	\$6.8410		
	Diff. \$/MCF	(\$2.7127)	(\$3.5303)	(\$1.9214)		
	Cost Diff. \$	(\$716,128)	(\$773,891)	(\$220,398)	(\$1,710,417)	(\$41,111)
	<u>Per Staff</u>	<u>Jun-11</u>	<u>Jul-11</u>	<u>Aug-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$385,111	\$374,778	\$277,039		
End:	Jur. Sales MCF	61,505	50,115	40,526		
Aug-11	Total Sales MCF	61,505	50,115	40,526		
	Book Cost \$/ MCF	\$6.2615	\$7.4784	\$6.8361		
	EGC\$/MCF	\$6.9005	\$6.0002	\$6.2443		
	Diff. \$/MCF	(\$0.6390)	\$1.4782	\$0.5918		
	Cost Diff. \$	(\$39,302)	\$74,080	\$23,983	\$58,762	
	<u>Per Company</u>					
	Supply Cost \$	\$412,777	\$411,909	\$440,585		
	Jur. Sales MCF	61,505	50,115	40,526		
	Total Sales MCF	61,505	50,115	40,526		
	Book Cost \$/ MCF	\$6.7112	\$8.2193	\$10.8716		
	EGC\$/MCF	\$6.9005	\$6.0002	\$6.2443		
	Diff. \$/MCF	(\$0.1893)	\$2.2191	\$4.6273		
	Cost Diff. \$	(\$11,643)	\$111,210	\$187,526	\$287,093	(\$228,331)

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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Sep-11</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$326,190	\$513,080	\$663,524		
End:	Jur. Sales MCF	49,037	66,039	128,770		
Nov-11	Total Sales MCF	49,037	66,039	128,770		
	Book Cost \$/ MCF	\$6.6519	\$7.7693	\$5.1528		
	EGC\$/MCF	\$6.1064	\$5.6913	\$5.0957		
	Diff. \$/MCF	\$0.5455	\$2.0780	\$0.0571		
	Cost Diff. \$	\$26,750	\$137,229	\$7,353	\$171,331	
	<u>Per Company</u>					
	Supply Cost \$	\$460,594	\$657,620	\$975,301		
	Jur. Sales MCF	49,037	66,039	128,770		
	Total Sales MCF	49,037	66,039	128,770		
	Book Cost \$/ MCF	\$9.3928	\$9.9580	\$7.5740		
	EGC\$/MCF	\$6.1064	\$5.6913	\$5.0957		
	Diff. \$/MCF	\$3.2864	\$4.2667	\$2.4783		
	Cost Diff. \$	\$161,155	\$281,769	\$319,130	\$762,054	(\$590,723)
	<u>Per Staff</u>	<u>Dec-11</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$1,002,091	\$1,323,672	\$1,241,019		
End:	Jur. Sales MCF	199,127	277,970	297,932		
Feb-12	Total Sales MCF	199,127	277,970	297,932		
	Book Cost \$/ MCF	\$5.0324	\$4.7619	\$4.1654		
	EGC\$/MCF	\$5.4638	\$4.6352	\$4.3255		
	Diff. \$/MCF	(\$0.4314)	\$0.1267	(\$0.1601)		
	Cost Diff. \$	(\$85,903)	\$35,219	(\$47,699)	(\$98,384)	
	<u>Per Company</u>					
	Supply Cost \$	\$1,091,142	\$1,345,512	\$841,974		
	Jur. Sales MCF	199,127	277,970	297,932		
	Total Sales MCF	199,127	277,970	297,932		
	Book Cost \$/ MCF	\$5.4796	\$4.8405	\$2.8261		
	EGC\$/MCF	\$5.4638	\$4.6352	\$4.3255		
	Diff. \$/MCF	\$0.0158	\$0.2053	(\$1.4994)		
	Cost Diff. \$	\$3,146	\$57,067	(\$446,719)	(\$386,506)	\$288,122

Total AA excluding JDOG Premiums & Processing Fees (\$2,967,168)

Northeast Ohio Natural Gas Corporation

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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	\$1,222,992	\$0	\$0		
End:	Rate \$/MCF	\$0.7395	\$0.0000	\$0.0000		
Nov-09	Sales MCF	2,010,045	2,010,045	2,010,045		
	Recovery \$	(\$199,923)	\$0	\$0		
	Balance \$	\$1,422,915	\$0	\$0	\$1,422,915	
	<u>Per Company</u>					
	Adjustment \$	\$1,222,992	\$0	\$0		
	Rate \$/MCF	\$0.7395	\$0.0000	\$0.0000		
	Sales MCF	2,030,378	0	0		
	Recovery \$	\$1,501,465	\$0	\$0		
	Balance \$	(\$278,473)	\$0	\$0	(\$278,473)	\$1,701,388
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	\$594,265	\$0	\$0		
End:	Rate \$/MCF	\$0.3409	\$0.0000	\$0.0000		
Feb-10	Sales MCF	1,928,625	1,928,625	1,928,625		
	Recovery \$	\$151,853	\$0	\$0		
	Balance \$	\$442,412	\$0	\$0	\$442,412	
	<u>Per Company</u>					
	Adjustment \$	\$277,302	\$0	\$0		
	Rate \$/MCF	\$0.1677	\$0.0000	\$0.0000		
	Sales MCF	1,954,161	0	0		
	Recovery \$	\$327,713	\$0	\$0		
	Balance \$	(\$50,411)	\$0	\$0	(\$50,411)	\$492,823

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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	(\$2,891,409)	\$0	\$0		
End:	Rate \$/MCF	(\$1.3855)	\$0.0000	\$0.0000		
May-10	Sales MCF	1,908,889	1,908,889	1,908,889		
	Recovery \$	(\$2,644,765)	\$0	\$0		
	Balance \$	(\$246,644)	\$0	\$0	(\$246,644)	
	<u>Per Company</u>					
	Adjustment \$	(\$2,891,409)	\$0	\$0		
	Rate \$/MCF	(\$1.3855)	\$0.0000	\$0.0000		
	Sales MCF	1,908,889	0	0		
	Recovery \$	(\$2,644,765)	\$0	\$0		
	Balance \$	(\$246,644)	\$0	\$0	(\$246,644)	\$0
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	(\$939,890)	\$0	\$0		
End:	Rate \$/MCF	(\$0.4786)	\$0.0000	\$0.0000		
Aug-10	Sales MCF	1,770,375	1,770,375	1,770,375		
	Recovery \$	(\$847,301)	\$0	\$0		
	Balance \$	(\$92,589)	\$0	\$0	(\$92,589)	
	<u>Per Company</u>					
	Adjustment \$	(\$939,890)	\$0	\$0		
	Rate \$/MCF	(\$0.4786)	\$0.0000	\$0.0000		
	Sales MCF	1,770,385	0	0		
	Recovery \$	(\$847,306)	\$0	\$0		
	Balance \$	(\$92,584)	\$0	\$0	(\$92,584)	(\$5)

Northeast Ohio Natural Gas Corporation

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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	(\$650,367)	\$0	\$0		
End:	Rate \$/MCF	(\$0.3155)	\$0.0000	\$0.0000		
Nov-10	Sales MCF	1,779,286	1,779,286	1,779,286		
	Recovery \$	(\$561,365)	\$0	\$0		
	Balance \$	(\$89,002)	\$0	\$0	(\$89,002)	
	<u>Per Company</u>					
	Adjustment \$	(\$650,367)	\$0	\$0		
	Rate \$/MCF	(\$0.3155)	\$0.0000	\$0.0000		
	Sales MCF	1,779,297	0	0		
	Recovery \$	(\$561,368)	\$0	\$0		
	Balance \$	(\$88,999)	\$0	\$0	(\$88,999)	(\$3)
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	(\$969,505)	\$0	\$0		
End:	Rate \$/MCF	(\$0.4775)	\$0.0000	\$0.0000		
Feb-11	Sales MCF	1,875,636	1,875,636	1,875,636		
	Recovery \$	(\$895,616)	\$0	\$0		
	Balance \$	(\$73,889)	\$0	\$0	(\$73,889)	
	<u>Per Company</u>					
	Adjustment \$	(\$969,505)	\$0	\$0		
	Rate \$/MCF	(\$0.4775)	\$0.0000	\$0.0000		
	Sales MCF	1,860,904	1,860,904	0		
	Recovery \$	(\$888,582)	\$0	\$0		
	Balance \$	(\$80,923)	\$0	\$0	(\$80,923)	\$7,034

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	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	(\$1,127,497)	\$0	\$0		
End:	Rate \$/MCF	(\$0.5770)	\$0.0000	\$0.0000		
May-11	Sales MCF	1,946,353	1,946,353	1,946,353		
	Recovery \$	(\$1,123,046)	\$0	\$0		
	Balance \$	(\$4,451)	\$0	\$0	(\$4,451)	
	<u>Per Company</u>					
	Adjustment \$	(\$1,127,497)	\$0	\$0		
	Rate \$/MCF	(\$0.5770)	\$0.0000	\$0.0000		
	Sales MCF	1,946,362	1,946,362	0		
	Recovery \$	(\$1,123,051)	\$0	\$0		
	Balance \$	(\$4,446)	\$0	\$0	(\$4,446)	(\$5)
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	(\$193,483)	\$0	\$0		
End:	Rate \$/MCF	(\$0.1014)	\$0.0000	\$0.0000		
Aug-11	Sales MCF	1,952,616	1,952,616	1,952,616		
	Recovery \$	(\$197,995)	\$0	\$0		
	Balance \$	\$4,512	\$0	\$0	\$4,512	
	<u>Per Company</u>					
	Adjustment \$	(\$193,483)	\$0	\$0		
	Rate \$/MCF	(\$0.1014)	\$0.0000	\$0.0000		
	Sales MCF	1,952,616	1,952,616	0		
	Recovery \$	(\$197,995)	\$0	\$0		
	Balance \$	\$4,512	\$0	\$0	\$4,512	\$0

Northeast Ohio Natural Gas Corporation

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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	\$362,393	\$0	\$0		
End:	Rate \$/MCF	\$0.2047	\$0.0000	\$0.0000		
Nov-11	Sales MCF	1,958,930	1,958,930	1,958,930		
	Recovery \$	\$400,993	\$0	\$0		
	Balance \$	(\$38,600)	\$0	\$0	(\$38,600)	
	<u>Per Company</u>					
	Adjustment \$	\$362,393	\$0	\$0		
	Rate \$/MCF	\$0.2047	\$0.0000	\$0.0000		
	Sales MCF	1,958,929	1,958,929	0		
	Recovery \$	\$400,993	\$0	\$0		
	Balance \$	(\$38,600)	\$0	\$0	(\$38,600)	\$0
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	\$25,207	\$0	\$0		
End:	Rate \$/MCF	\$0.0142	\$0.0000	\$0.0000		
Feb-12	Sales MCF	1,768,933	1,768,933	1,768,933		
	Recovery \$	\$25,119	\$0	\$0		
	Balance \$	\$88	\$0	\$0	\$88	
	<u>Per Company</u>					
	Adjustment \$	\$25,207	\$0	\$0		
	Rate \$/MCF	\$0.0142	\$0.0000	\$0.0000		
	Sales MCF	1,768,933	1,768,933	0		
	Recovery \$	\$25,119	\$0	\$0		
	Balance \$	\$88	\$0	\$0	\$88	\$0

Total Balance Adjustment \$2,201,232

Orwell Natural Gas Company

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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>AA</u>	<u>Difference</u>
Quarter End: Sep-10	Supply Cost \$	\$77,986	\$82,004	\$70,595		
	Jur. Sales MCF	18,211	13,130	14,963		
	Total Sales MCF	18,211	13,130	14,963		
	Book Cost \$/ MCF	\$4.2824	\$6.2455	\$4.7179		
	EGC\$/MCF	\$6.0408	\$5.6696	\$5.6466		
	Diff. \$/MCF	(\$1.7584)	\$0.5759	(\$0.9287)		
	Cost Diff. \$	(\$32,022)	\$7,562	(\$13,896)	(\$38,357)	
	<u>Per Company</u>					
	Supply Cost \$	\$123,065	\$134,409	\$82,200		
	Jur. Sales MCF	18,211	13,130	14,963		
	Total Sales MCF	18,211	13,130	14,963		
	Book Cost \$/ MCF	\$6.7577	\$10.2367	\$5.4936		
	EGC\$/MCF	\$6.0407	\$5.6696	\$5.6466		
	Diff. \$/MCF	\$0.7170	\$4.5671	(\$0.1530)		
	Cost Diff. \$	\$13,057	\$59,967	(\$2,289)	\$70,735	(\$109,092)
	<u>Per Staff</u>	<u>Oct-10</u>	<u>Nov-10</u>	<u>Dec-10</u>	<u>AA</u>	<u>Difference</u>
Quarter End: Dec-10	Supply Cost \$	\$260,518	\$342,161	\$960,955		
	Jur. Sales MCF	26,985	59,532	116,918		
	Total Sales MCF	26,985	59,532	116,918		
	Book Cost \$/ MCF	\$9.6542	\$5.7475	\$8.2190		
	EGC\$/MCF	\$5.7958	\$5.7712	\$5.7196		
	Diff. \$/MCF	\$3.8584	(\$0.0237)	\$2.4994		
	Cost Diff. \$	\$104,119	(\$1,411)	\$292,225	\$394,933	
	<u>Per Company</u>					
	Supply Cost \$	\$307,453	\$333,679	\$945,602		
	Jur. Sales MCF	26,985	59,532	116,918		
	Total Sales MCF	26,985	59,532	116,918		
	Book Cost \$/ MCF	\$11.3937	\$5.6050	\$8.0878		
	EGC\$/MCF	\$5.7958	\$5.7712	\$5.7196		
	Diff. \$/MCF	\$5.5979	(\$0.1662)	\$2.3682		
	Cost Diff. \$	\$151,056	(\$9,894)	\$276,880	\$418,042	(\$23,109)

Orwell Natural Gas Company
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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Jan-11</u>	<u>Feb-11</u>	<u>Mar-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$847,019	\$847,404	\$754,977		
End:	Jur. Sales MCF	165,484	163,613	112,449		
Mar-11	Total Sales MCF	165,484	163,613	112,449		
	Book Cost \$/ MCF	\$5.1184	\$5.1793	\$6.7140		
	EGC\$/MCF	\$5.7439	\$5.6880	\$5.6995		
	Diff. \$/MCF	(\$0.6255)	(\$0.5087)	\$1.0145		
	Cost Diff. \$	(\$103,510)	(\$83,230)	\$114,080	(\$72,661)	
	<u>Per Company</u>					
	Supply Cost \$	\$965,449	\$791,238	\$783,336		
	Jur. Sales MCF	165,484	163,613	112,449		
	Total Sales MCF	165,484	163,613	112,449		
	Book Cost \$/ MCF	\$5.8300	\$4.8400	\$6.9700		
	EGC\$/MCF	\$5.7400	\$5.6900	\$5.7000		
	Diff. \$/MCF	\$0.0903	(\$0.8519)	\$1.2667		
	Cost Diff. \$	\$14,943	(\$139,382)	\$142,439	\$18,000	(\$90,661)
	<u>Per Staff</u>	<u>Apr-11</u>	<u>May-11</u>	<u>Jun-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$443,556	\$207,734	\$93,863		
End:	Jur. Sales MCF	93,022	46,752	19,845		
Jun-11	Total Sales MCF	93,022	46,752	19,845		
	Book Cost \$/ MCF	\$4.7683	\$4.4433	\$4.7298		
	EGC\$/MCF	\$5.6007	\$5.5288	\$6.2285		
	Diff. \$/MCF	(\$0.8324)	(\$1.0855)	(\$1.4987)		
	Cost Diff. \$	(\$77,432)	(\$50,749)	(\$29,742)	(\$157,923)	
	<u>Per Company</u>					
	Supply Cost \$	\$416,923	\$239,436	\$112,973		
	Jur. Sales MCF	93,022	46,752	19,845		
	Total Sales MCF	93,022	46,752	19,845		
	Book Cost \$/ MCF	\$4.4800	\$5.1200	\$5.6900		
	EGC\$/MCF	\$5.6000	\$5.5300	\$6.2300		
	Diff. \$/MCF	(\$1.1187)	(\$0.4074)	(\$0.5358)		
	Cost Diff. \$	(\$104,064)	(\$19,047)	(\$10,633)	(\$133,744)	(\$24,179)

Orwell Natural Gas Company

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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Jul-11</u>	<u>Aug-11</u>	<u>Sep-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$43,938	\$90,291	\$115,609		
End:	Jur. Sales MCF	12,086	19,256	16,983		
Sep-11	Total Sales MCF	12,086	19,256	16,983		
	Book Cost \$/ MCF	\$3.6354	\$4.6890	\$6.8073		
	EGC\$/MCF	\$5.6416	\$6.2589	\$5.6379		
	Diff. \$/MCF	(\$2.0062)	(\$1.5699)	\$1.1694		
	Cost Diff. \$	(\$24,247)	(\$30,230)	\$19,860	(\$34,617)	
	<u>Per Company</u>					
	Supply Cost \$	\$105,279	\$102,251	\$72,570		
	Jur. Sales MCF	12,086	19,256	16,983		
	Total Sales MCF	12,086	19,256	16,983		
	Book Cost \$/ MCF	\$8.7100	\$5.3100	\$4.2700		
	EGC\$/MCF	\$5.6400	\$6.2600	\$5.6500		
	Diff. \$/MCF	\$3.0690	(\$9,487.0000)	(\$1.3723)		
	Cost Diff. \$	\$37,093	(\$18,268)	(\$23,306)	(\$4,481)	(\$30,136)
	<u>Per Staff</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>Dec-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$294,641	\$328,847	\$505,437		
End:	Jur. Sales MCF	23,812	62,445	94,648		
Dec-11	Total Sales MCF	23,812	62,445	94,648		
	Book Cost \$/ MCF	\$12.3739	\$5.2662	\$5.3402		
	EGC\$/MCF	\$5.2847	\$5.0744	\$5.1445		
	Diff. \$/MCF	\$7.0892	\$0.1918	\$0.1957		
	Cost Diff. \$	\$168,805	\$11,977	\$18,523	\$199,305	
	<u>Per Company</u>					
	Supply Cost \$	\$211,451	\$369,969	\$665,109		
	Jur. Sales MCF	24,085	63,057	95,814		
	Total Sales MCF	24,085	63,057	95,814		
	Book Cost \$/ MCF	\$8.7800	\$5.8700	\$6.9400		
	EGC\$/MCF	\$5.2800	\$5.0700	\$5.1400		
	Diff. \$/MCF	\$3.4946	\$0.7928	\$1.7972		
	Cost Diff. \$	\$84,168	\$49,991	\$172,197	\$306,356	(\$107,051)

Orwell Natural Gas Company

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Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>Mar-12</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$689,238	\$512,657	\$293,231		
End:	Jur. Sales MCF	126,611	134,899	98,390		
Mar-12	Total Sales MCF	126,611	134,899	98,390		
	Book Cost \$/ MCF	\$5.4437	\$3.8003	\$2.9803		
	EGC\$/MCF	\$4.3050	\$4.1483	\$4.2907		
	Diff. \$/MCF	\$1.1387	(\$0.3480)	(\$1.3104)		
	Cost Diff. \$	\$144,172	(\$46,945)	(\$128,930)	(\$31,703)	
	<u>Per Company</u>					
	Supply Cost \$	\$653,580	\$511,759	\$326,880		
	Jur. Sales MCF	126,611	134,899	98,390		
	Total Sales MCF	126,611	134,899	98,390		
	Book Cost \$/ MCF	\$5.1600	\$3.7900	\$3.3200		
	EGC\$/MCF	\$4.3100	\$4.1500	\$4.2900		
	Diff. \$/MCF	\$0.8571	(\$0.3546)	(\$0.9684)		
	Cost Diff. \$	\$108,519	(\$47,835)	(\$95,281)	(\$34,597)	\$2,894
	<u>Per Staff</u>	<u>Apr-12</u>	<u>May-12</u>	<u>Jun-12</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$311,662	\$108,173	\$79,101		
End:	Jur. Sales MCF	56,743	41,893	20,734		
Jun-12	Total Sales MCF	56,743	41,893	20,734		
	Book Cost \$/ MCF	\$5.4925	\$2.5821	\$3.8150		
	EGC\$/MCF	\$4.4142	\$4.6356	\$5.0163		
	Diff. \$/MCF	\$1.0783	(\$2.0535)	(\$1.2013)		
	Cost Diff. \$	\$61,186	(\$86,027)	(\$24,908)	(\$49,749)	
	<u>Per Company</u>					
	Supply Cost \$	\$183,009	\$103,859	\$75,725		
	Jur. Sales MCF	56,743	41,893	20,734		
	Total Sales MCF	56,743	41,893	20,734		
	Book Cost \$/ MCF	\$3.2300	\$2.4800	\$3.6500		
	EGC\$/MCF	\$4.4100	\$4.6400	\$5.0200		
	Diff. \$/MCF	(\$1.1889)	(\$2.1564)	(\$1.3640)		
	Cost Diff. \$	(\$67,461)	(\$90,338)	(\$28,281)	(\$186,080)	\$136,331
Total Actual Adjustment excluding Agency Fees						(\$245,003)

Orwell Natural Gas Company

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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Sep-10	Adjustment \$	\$141,865	\$0	\$0		
	Rate \$/MCF	\$0.1957	\$0.0000	\$0.0000		
	Sales MCF	726,407	726,407	726,407		
	Recovery \$	\$142,158	\$0	\$0		
	Balance \$	(\$293)	\$0	\$0	(\$293)	
	<u>Per Company</u>					
	Adjustment \$	\$141,865	\$0	\$0		
	Rate \$/MCF	\$0.1957	\$0.0000	\$0.0000		
	Sales MCF	725,766	0	0		
	Recovery \$	\$142,032	\$0	\$0		
	Balance \$	(\$167)	\$0	\$0	(\$167)	(\$126)
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Dec-10	Adjustment \$	\$93,876	\$0	\$0		
	Rate \$/MCF	\$0.1279	\$0.0000	\$0.0000		
	Sales MCF	747,899	747,899	747,899		
	Recovery \$	\$95,656	\$0	\$0		
	Balance \$	(\$1,780)	\$0	\$0	(\$1,780)	
	<u>Per Company</u>					
	Adjustment \$	\$93,876	\$0	\$0		
	Rate \$/MCF	\$0.1279	\$0.0000	\$0.0000		
	Sales MCF	747,352	0	0		
	Recovery \$	\$95,586	\$0	\$0		
	Balance \$	(\$1,710)	\$0	\$0	(\$1,710)	(\$70)

Orwell Natural Gas Company

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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Mar-11	Adjustment \$	\$383,346	\$0	\$0		
	Rate \$/MCF	\$0.5180	\$0.0000	\$0.0000		
	Sales MCF	812,847	812,847	812,847		
	Recovery \$	\$503,737	\$0	\$0		
	Balance \$	(\$120,391)	\$0	\$0	(\$120,391)	
	<u>Per Company</u>					
	Adjustment \$	\$383,346	\$0	\$0		
	Rate \$/MCF	\$0.5180	\$0.0000	\$0.0000		
	Sales MCF	843,228	0	0		
	Recovery \$	\$436,792	\$0	\$0		
	Balance \$	(\$53,446)	\$0	\$0	(\$53,446)	(\$66,945)
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Jun-11	Adjustment \$	\$304,665	\$0	\$0		
	Rate \$/MCF	\$0.4125	\$0.0000	\$0.0000		
	Sales MCF	850,904	850,904	850,904		
	Recovery \$	\$370,932	\$0	\$0		
	Balance \$	(\$66,267)	\$0	\$0	(\$66,267)	
	<u>Per Company</u>					
	Adjustment \$	\$304,665	\$0	\$0		
	Rate \$/MCF	\$0.4125	\$0.0000	\$0.0000		
	Sales MCF	850,904	0	0		
	Recovery \$	\$350,998	\$0	\$0		
	Balance \$	(\$46,333)	\$0	\$0	(\$46,333)	(\$19,934)

Orwell Natural Gas Company

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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Sep-11	Adjustment \$	(\$330,706)	\$0	\$0		
	Rate \$/MCF	(\$0.4548)	\$0.0000	\$0.0000		
	Sales MCF	852,925	852,925	852,925		
	Recovery \$	(\$470,185)	\$0	\$0		
	Balance \$	\$139,479	\$0	\$0	\$139,479	
	<u>Per Company</u>					
	Adjustment \$	(\$180,077)	\$0	\$0		
	Rate \$/MCF	(\$0.2160)	\$0.0000	\$0.0000		
	Sales MCF	852,925	0	0		
	Recovery \$	(\$180,479)	\$0	\$0		
	Balance \$	\$402	\$0	\$0	\$402	\$139,077
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Dec-11	Adjustment \$	\$70,568	\$0	\$0		
	Rate \$/MCF	\$0.0972	\$0.0000	\$0.0000		
	Sales MCF	830,394	830,394	830,394		
	Recovery \$	\$184,265	\$0	\$0		
	Balance \$	(\$113,697)	\$0	\$0	(\$113,697)	
	<u>Per Company</u>					
	Adjustment \$	\$382,289	\$0	\$0		
	Rate \$/MCF	\$0.5267	\$0.0000	\$0.0000		
	Sales MCF	830,395	0	0		
	Recovery \$	\$437,369	\$0	\$0		
	Balance \$	(\$55,080)	\$0	\$0	(\$55,080)	(\$58,617)

Orwell Natural Gas Company
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Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Mar-12	Adjustment \$	\$416,332	\$0	\$0		
	Rate \$/MCF	\$0.5571	\$0.0000	\$0.0000		
	Sales MCF	748,748	748,748	748,748		
	Recovery \$	\$417,128	\$0	\$0		
	Balance \$	(\$796)	\$0	\$0	(\$796)	
	<u>Per Company</u>					
	Adjustment \$	\$416,332	\$0	\$0		
	Rate \$/MCF	\$0.5571	\$0.0000	\$0.0000		
	Sales MCF	748,749	748,749	748,749		
	Recovery \$	\$417,128	\$0	\$0		
	Balance \$	(\$796)	\$0	\$0	(\$796)	\$0
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months ending Jun-12	Adjustment \$	(\$35,446)	\$0	\$0		
	Rate \$/MCF	(\$0.0420)	\$0.0000	\$0.0000		
	Sales MCF	708,499	708,499	708,499		
	Recovery \$	(\$25,780)	\$0	\$0		
	Balance \$	(\$9,666)	\$0	\$0	(\$9,666)	
	<u>Per Company</u>					
	Adjustment \$	\$0	\$0	\$0		
	Rate \$/MCF	\$0.0000	\$0.0000	\$0.0000		
	Sales MCF	0	0	0		
	Recovery \$	\$0	\$0	\$0		
	Balance \$	\$0	\$0	\$0	\$0	(\$9,666)
Total Balance Adjustment						(\$16,280)